

# EXHIBIT E

Ronald Mazzaferro  
P. O. Box 147  
El Verano, CA 95433  
(916) 602 7418

July 13, 2023

Anthony Russo United States Certified Mail Return Receipt #: 7021 0350 0002 1482 8524

Millie Book United States Certified Mail Receipt#. 7021 0350 0002 1482 8521

Anthony Russo  
Revenue Officer  
Employer ID #: 1001240702  
Internal Revenue Service  
4830 Business Center Drive, Suite 250  
Fairfield, CA 94534  
Phone: (510) 907 5390

Millie Book  
Internal Revenue Service  
Office of Chief Trial Counsel  
Mail Stop SA-2801  
4330 Watt Avenue, Suite 340  
Sacramento, CA 95821-7012

Re: Response to July 7, 2023 Letter from Millie Book in relation to Anthony Russo May 18, 2023 summonses which summonses were responded to via United States Certified Mail # 7022 0410 0000 6315 5291

To Millie Book;

Regarding your attached hereto as **Exhibit 1**, (further reference to **Exhibits** are attached hereto), July 7, 2023 letter referring to Anthony Russo summonses; the **Exhibit 2** United States Postal Service Certified Mail Tracking of United States Certified Mail Receipt # 7022 0410 0000 6315 5291 demonstrates that on May 22, 2023 at 12:20 p. m. Antony Russo was delivered my **Exhibit 3** summonses response with the affixed thereon **Exhibit 2** United States Certified Mail Return Receipt #: 7022 0410 0000 6315 5291.

Thank you for your anticipated cooperation.

  
Ronald Mazzaferro

# Exhibit 1



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
OFFICE OF CHIEF COUNSEL  
SMALL BUSINESS/SELF-EMPLOYED DIVISION COUNSEL  
SUITE 340, SA-2801  
4330 WATT AVENUE  
SACRAMENTO, CA 95821-7012  
E-FAX (855) 707-5580

CC:SB:/SAC:GL-112540-23  
MMBook/smo

July 7, 2023

Via Regular Mail &  
Certified Mail

Ronald Mazzaferri aka  
Ronald Mazzaferro  
19235 Robinson Road  
Sonoma, CA 95476

In re: Summonses served on May 18, 2023

Dear Mr. Mazzaferri:

The Small Business/Self-Employed Area of the Internal Revenue Service has notified our office that you did not comply with the provisions of the summonses served on you on May 18, 2023. Under the terms of the summonses you were required to appear before Revenue Officer Anthony Russo on June 14, 2023 and provide the documents and information as requested by the summonses.

Legal proceedings may be brought against you in the United States District Court for not complying with the summonses. To avoid such proceedings, you are to contact Revenue Officer Anthony Russo at the date & time below:

Name: Anthony Russo  
Date: July 18, 2023  
Time: 8:00 A.M.  
Telephone: (707) 646-7270

Any books, records, or other documents called for in the summonses should be faxed to Anthony Russo at (866) 737-2247. If you have any questions, please contact Revenue Officer Russo at (707) 646-7270.

Sincerely,

A handwritten signature in cursive script that reads "Millie Book".

MILLIE BOOK  
Paralegal Specialist

Enclosures (2):

Summons – Income Tax Return, served on May 18, 2023  
Summons – Collection Information Statement, served on May 18, 2023

cc: Revenue Officer Anthony Russo via email (w/o enclosures)

## Summons Income Tax Return

In the matter of RONALD MAZZAFERRI, PO BOX 536, EL VERANO, CA 95433-0536Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYEDIndustry/Area (Identify by number or name) Small Business / Self EmployedPeriods: Form 1040 for the calendar periods ending December 31, 2016, December 31, 2017 and December 31, 2018**The Commissioner of Internal Revenue**To: RONALD MAZZAFERRI AKA RONALD MAZZAFERROAt: 19235 ROBINSON ROAD, SONOMA, CA 95476

You are hereby summoned and required to appear before, an Internal Revenue Service ANTHONY RUSSO (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years  
2016, 2017, 2018, 2019, 2020 and 2021

These records and documents include, but are not limited to: Forms W-2 (*Wage and Tax Statement*), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (*including receipt of property other than money*). Include all documents and records about any income you assigned to any other Person or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return  
2016, 2017, 2018, 2019, 2020 and 2021

We have attached a blank return to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

4830 BUSINESS CENTER DRIVE, SUITE 250, FAIRFIELD CA 94534 (707) 646-7270

Place and time for appearance: At 4830 BUSINESS CENTER DRIVE, SUITE 250, FAIRFIELD, CA 94534on the 14th day of June, 2023 at 8:00 o'clock am.Issued under authority of the Internal Revenue Code this day of 17th, May 2023

Signature of issuing officer

ANTHONY RUSSO

Title

REVENUE OFFICER

Signature of approving officer (if applicable)

Title

**Certificate of Service of Summons**

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

5-18-2023

Time

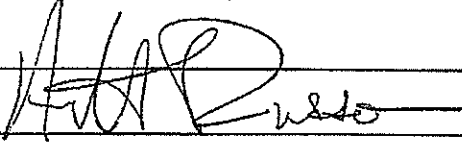
11:17 am

How Summons Was Served

- ☐ 1. I handed an attested copy of the summons to the person to whom it was directed.
- ☒ 2. I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed.  
I left the copy with the following person (if any).

Summons was attached to door in a sealed envelope  
addressed to the taxpayer with aka name

Signature

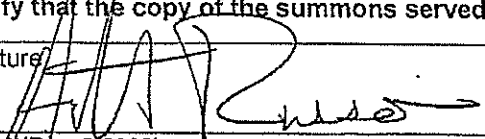


Title

Revenue Officer

I certify that the copy of the summons served contained the required certification.

Signature



Title

Revenue Officer

## Summons Collection Information Statement

In the matter of RONALD MAZZAFERRI, PO BOX 536, EL VERANO, CA 95433-0536

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) Small Business / Self Employed

Periods: See Attachment 1 to Summons Form 6637 for Period Information

The Commisssloner of Internal Revenue

To: RONALD MAZZAFERRI AKA RONALD MAZZAFERRO

At: 19235 ROBINSON ROAD, SONOMA, CA 95476

You are hereby summoned and required to appear before, an Internal Revenue Service ANTHONY RUSSO (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 05/18/2021 To 05/16/2023

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, stored value cards, online and mobile accounts, virtual currency, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

4830 BUSINESS CENTER DRIVE, SUITE 250, FAIRFIELD CA 94534 (707) 646-7270

Place and time for appearance: At 4830 BUSINESS CENTER DRIVE, SUITE 250, FAIRFIELD, CA 94534

on the 14th day of June, 2023 at 8:00 o'clock am.

Issued under authority of the Internal Revenue Code this 17th day of May, 2023

Signature of issuing officer

Title

ANTHONY RUSSO

REVENUE OFFICER

Signature of approving officer (if applicable)

Title

**Attachment to Summons Form1 6637**

In the matter of RONALD MAZZAFERRI

Period information: Form 1040 for the calendar periods ending December 31, 2002, December 31, 2004, December 31, 2005, December 31, 2006, December 31, 2007, December 31, 2008, December 31, 2009 and December 31, 2010



**Certificate of Service of Summons**

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date 5-18-2023	Time 11:17am
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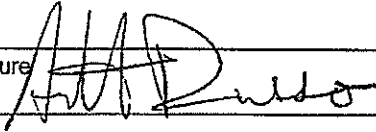
**How Summons Was Served**

1. I handed an attested copy of the summons to the person to whom it was directed

2. I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed.  
I left the copy with the following person (if any).

Summons was attached to the door in a sealed envelope addressed to the taxpayer with aka name

Signature

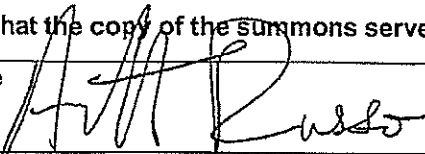


Title

Revenue Officer

I certify that the copy of the summons served contained the required certification.

Signature



Title

Revenue Officer

# Exhibit 2

Tracking Number:

Remove X

70220410000063155291

Copy

Add to Informed Delivery (<https://informedelivery.usps.com/>)

Latest Update

Your item was delivered to an individual at the address at 12:20 pm on May 22, 2023 in FAIRFIELD, CA 94534.

Delivered

Delivered, Left with Individual

FAIRFIELD, CA 94534

May 22, 2023, 12:20 pm

See All Tracking History

Feedback

Text & Email Updates

Product Information

See Less ^

Track Another Package

Enter tracking or barcode numbers

Need More Help?

Contact USPS Tracking support for further assistance.

**FAQs**

# Exhibit 3

Ronald Mazzaferro  
P. O. Box 147  
El Verano, CA 95433  
(916) 602 7418

May 18, 2023

United States Certified Mail Return Receipt # 7022 0410 0000 6315 5291

Anthony Russo  
Revenue Officer  
Employer ID #: 1001240702  
Internal Revenue Service  
4830 Business Center Drive, Suite 250  
Fairfield, CA 94534  
Phone: (510) 907 5390

Re: Response to Form 6638 and to Form 6637 Lacking OMB Numbers

Mr. Russo;

The Form 6638, **Exhibit A** attached hereto (all further Exhibit references are attached to this letter) and the Form 6637, **Exhibit B**, you delivered on May 18, 2023 to my home at 19235 Robinson Road, Sonoma California 95476, are unenforceable because each lack the mandatory Office of Management and Budget (OMB) control numbers required by Title 44 United States Code §3512. Public protection et. seq., which Title 44 United States Code §3502 Definitions defines the term "Director" as "(4) the term "Director" means the Director of the Office of Management and Budget", which is consistent with The Paperwork Reduction Act, Title 44 United States Code. 3501-3520, in particular §3512, and implementing regulation of Internal Revenue Manual 32.1.5.4.7.4.4(1)g. (11-18-2918), **Exhibit C** printed from the IRS website on May 18, 2023, and the CCDM 32.1.2.5, **Exhibit D**, also printed from the IRS website on May 18, 2023, all of which state in relevant part, and collectively demonstrate that the Form 6638, **Exhibit A**, and Form 6637, **Exhibit B**, which do not comply with the requirements of the foregoing cited Title 44 United States Code §3512 Public protection et. seq., Title 44 United States Code §3502, Title 44 United States Code §3512, implementing regulation of Internal Revenue Manual 32.1.5.4.7.4.4(1)g. (11-18-2918) and the CCDM 32.1.2.5, the Form 6638, **Exhibit A**, and the Form 6637, **Exhibit B**, are unenforceable as a matter of following law and regulations, to wit;

**Title 44 United States Code §3502**

**§3502. Definitions**

As used in this subchapter-

(4) the term "Director" means the Director of the Office of Management and Budget;

**Title 44 United States Code §3512**

**§3512. Public protection**

(a) Notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information that is subject to this subchapter if-

(1) the collection of information does not display a valid control number assigned by

the Director in accordance with this subchapter; or

(2) the agency fails to inform the person who is to respond to the collection of information that such person is not required to respond to the collection of information unless it displays a valid control number.

(b) The protection provided by this section may be raised in the form of a complete defense, bar, or otherwise at any time during the agency administrative process or judicial action applicable thereto.

**Internal Revenue Manual 32.1.5.4.7.4.4**

**32.1.5.4.7.4.4 (11-18-2019)**

**Paperwork Reduction Act**

(1) As discussed in CCDM 32.1.2.5, Applicability of Paperwork Reduction Act, regulations containing a collection of information requirement are subject to the Paperwork Reduction Act (PRA) (44 U.S.C. 3501-3520). Regulations not containing a collection of information requirement are not subject to the PRA, and thus, are not required to have a Paperwork Reduction Act heading. For regulations subject to the PRA, the regulations must include text for the Paperwork Reduction Act heading that;

- a. Notifies the public that the agency submitted the collection of information requirement to OMB;
- b. Provides the OMB address where taxpayers should send comments on the collection of information requirement and the IRS address where taxpayers may submit copies of the comments;
- c. Identifies specific collection of information matters on which the agency would like taxpayers to submit comments;
- d. Provides a description of and need for the collection of information requirement;
- e. Identifies likely respondents;
- f. Provides a burden estimate;
- g. Notifies taxpayers that the collection of information requirement is not enforceable unless it displays an OMB control number (see CCDM 32.1.2.5, Applicability of Paperwork Reduction Act); and.....

**CCDM 32.1.2.5**

**Application of Paperwork Reduction Act**

(1) The Paperwork Reduction Act (44 U.S.C. 3501-3520) requires that, before any information collection request in a regulation may be enforced, the agency must:

- a. Request and obtain OMB approval for the information collection request,
- b. Explain in the information collection request how the information is to be used,
- c. State in the information collection request whether responses to the request are voluntary, required to obtain a benefit, or mandatory, and
- d. Display the OMB assigned control number on the information collection request.

Thank you for your anticipated cooperation.

  
Ronald Mazzaferro